## **ABSTRACT**

## BUSINESS FEASIBILITY AND SALES SYSTEM OF BANANA CHIPS

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This research was conducted in Sukasukur Village, Cisayong District, Tasikmalaya Regency, West Java Province in August 2020. This study aims to determine the production process, the amount of costs, revenues and income as well as the feasibility of the R/C Ratio, and an overview of the sales system carried out by entrepreneurs regarding sales transactions that apply in the business activities of this banana chip home industry. The research method used is a case study on a banana chip business located in Sukasukur Village, Cisayong District, Tasikmalaya Regency. Based on the research conducted, it can be concluded that the production of banana chips home industry in one production process, with costs Rp. 533.846 per one time production process, with an income of Rp. 750,000 per one-time production process, obtained from the sale of 75 pcs banana chips, and an income of Rp. 216.154 per one production process with a feasibility level of R/C Ratio of 1.40. This means that each expenditure of Rp. 1.00 entrepreneurs receive Rp. 1.40. Thus, the banana chips business is feasible. With the Sales System, which is carried out in the form of cash transactions, the buyer pays cash and the seller delivers the product at the same time. Also with indirect transactions, namely by consignment where the entrepreneur cooperates with the shop owner with an agreed agreement, the payment is made according to the agreement. Also with online transactions, namely payments made by bank transfer or Cash on Delivery.

Keywords: Business Feasibility, R/C ratio, Home Industry Business, Sales System.